

IN THE HOUSE OF REPRESENTATIVES.

MARCH 3, 1863.

Laid on the table and ordered to be printed.

Mr. SHEFFIELD, from the Committee on Commerce, reported the following bill:

**A BILL**

In relation to the distribution of the proceeds of certain penalties, fines, and forfeitures recovered under the revenue acts of the United States, and in repeal of certain sections of said acts.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That all fines, penalties, and forfeitures recovered by virtue  
4       of the revenue acts of the United States shall, after deducting  
5       all lawful costs and charges, be disposed of as follows:  
6       Three quarter parts thereof shall be for the use of the United  
7       States, and be paid into the treasury thereof by the collector  
8       or other officer receiving the same; the other quarter part  
9       shall be divided between, and paid in equal proportions to,  
10      the collector and naval officer of the district and the surveyor  
11      of the port wherein the same shall have been incurred, or to  
12      such of the said officers as there may be in the said district:  
13      *Provided, nevertheless,* That in all cases wherein such pen-  
14      alties, fines, and forfeitures shall be recovered in pursuance of

15 information given to such collector by any person other than  
16 the naval officer or surveyor of the district, the one-half of  
17 such quarter part shall be given to such informer, and the  
18 remainder thereof shall be divided among the said officers or  
19 such of them as there may be in said district, in manner  
20 aforesaid: *Provided, also,* That when any fines, forfeitures,  
21 and penalties incurred by virtue of said revenue acts, or any  
22 of them are recovered in consequence of any information  
23 given by any officer of a revenue cutter, they shall, after all  
24 proper lawful costs and charges are deducted therefrom, be  
25 disposed of as follows: Two fourth parts thereof shall be for  
26 the use of the United States, and paid into the treasury  
27 thereof in manner as before directed; one fourth part for the  
28 officers of the customs, to be distributed as hereinbefore set  
29 forth, and the remainder thereof to the officers of such cutter,  
30 to be divided among them in proportion to their pay: *And*  
31 *provided, likewise,* That whenever a seizure, condemnation,  
32 and sale of goods, wares, or merchandise shall take place  
33 within the United States, and the value thereof shall be less  
34 than two hundred and fifty dollars, that part of the forfeiture  
35 which accrues to the United States, or so much thereof as  
36 may be necessary, shall be applied to the payment of the  
37 cost of prosecution: *And be it further provided,* That if any  
38 officer or other person entitled to a part or share of any fines,  
39 penalties, or forfeitures incurred in virtue of this act, shall be

40 necessary as witness on the trial for such a fine, penalty, or  
41 forfeiture, such officer or other person may be a witness upon  
42 the said trial; but in such a case he shall not receive nor be  
43 entitled to any part or share of the said fine, penalty, or for-  
44 feiture, unless by the laws of the State where the trial may  
45 be had he would be competent to testify notwithstanding his  
46 interest and the part or share to which he otherwise would  
47 have been entitled shall revert to the United States.

1       SEC. 2. *And be it further enacted*, That section sixty-  
2 nine of the act of August fourth, seventeen hundred and  
3 ninety, entitled “An act to provide more effectually for the  
4 collection of duties imposed by law on goods, wares, and  
5 merchandise imported in the United States, and on the ton-  
6 nage of ships or vessels;” and also section ninety-one of the  
7 act of March second, seventeen hundred and ninety-nine, en-  
8 titled “An act to regulate the collection of duties on imports  
9 and tonnage;” and the fifth section of the act of May twen-  
10 tieth, eighteen hundred and sixty-two, entitled “An act sup-  
11 plementary to an act approved on the thirteenth of July,  
12 eighteen hundred and sixty-one, entitled ‘An act to provide  
13 for the collection of duties on imports, and for other pur-  
14 poses,’” be, and the same are hereby, repealed: *Provided*,  
15 *however*, That nothing herein contained shall in any way  
16 affect the validity of any seizure which may have been made  
17 under or by virtue of any of the acts herein referred to.